

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
TYLER DIVISION**

**UNITED STATES OF AMERICA,**

**Petitioner,**

**v.**

**ROGER L. SIMS,**

**Respondent.**

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**MISC. ACTION No. 6:09mc3**

**ORDER ADOPTING REPORT AND RECOMMENDATION OF  
UNITED STATES MAGISTRATE JUDGE**

The above entitled and numbered civil action was referred to United States Magistrate Judge John D. Love pursuant to 28 U.S.C. § 636. The Report and Recommendation of the Magistrate Judge (Doc. No. 5), which contains the Magistrate Judge's proposed findings of fact and recommendations for the disposition of Petitioner United States of America's Petition to Enforce Internal Revenue Summons (Doc. No. 1), has been presented for consideration. No objections have been filed. Having carefully considered the parties' arguments, the Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct. Therefore, the Court adopts the Report and Recommendation of the United States Magistrate Judge as the findings of this Court.

Accordingly, it is hereby **ORDERED** that Petitioner United States of America's Petition to Enforce Internal Revenue Summons (Doc. No. 1) be **GRANTED**.

**So ORDERED and SIGNED this 22nd day of April, 2009.**

A handwritten signature in black ink, appearing to read 'Leonard Davis', written over a horizontal line.

**LEONARD DAVIS  
UNITED STATES DISTRICT JUDGE**

